

IS 2015 YOUR YEAR TO E-FILE?

***Join the thousands who already E-File their
Akron City Income Tax Returns.***



> *It's Fast & Convenient*

- On-line filing takes 5 minutes or less for most Akron E-Fileers.
- E-File any day of the week...any time of the day. *Open 24/7!*

> *It's Simple to Use*

- E-Filing is virtually paperless; usually nothing needs to be mailed in.
- Visit www.AkronOhio.gov/1040 and click on E-Filing.

> *It's Safe*

- Our website and E-File system has been re-designed for your security and ease of use.
- Your 2014 Personal Filing Code (PFC) is located in the top portion of the letter mailed to you. The PFC is your secure password that allows you to file your 2014 Akron tax return electronically. PFCs change annually.
- Our website is protected by the Entrust® encryption service, a global leader in internet security.

You may be eligible to E-File if:

1. We have given you a 2014 Personal Filing Code (PFC).
2. You have an active income tax account with the City of Akron.
3. Your 2014 Gross Income was more than \$600.
4. Your income that is taxable to Akron was from W-2 wages or 1099-MISC; no Schedule C or Schedule E income.
5. You were an Akron resident for all of 2014.

To begin E-Filing:

1. Gather all of your 2014 W-2's and 1099-MISC's
2. Go to our website at: www.AkronOhio.gov/1040
3. Click on the E-Filing link.

No Computer? Come in and we will E-File your Akron City* tax return for you!

(*IMPORTANT NOTE: Tax assistance does not include Federal or State tax form preparation)

AKRON TAX RETURN FOR INDIVIDUALS - 2014 FORM IR INSTRUCTIONS

The Akron Income Tax Division is located at 1 Cascade Plaza – 11th Floor, Akron, Ohio 44308. 330-375-2290
Forms, instructions, tax FAQs, and a list of taxable & non-taxable income is available **on-line** at www.AkronOhio.gov/1040.
If you have any questions concerning this form or other municipal income tax matters, please call 330-375-2290 for assistance.

Most individual and joint filers can E-File their Akron tax returns if their city taxable income is limited to Form W-2 and/or Form 1099-MISC (without Schedule C).

Be sure to check it out and join the growing number of Akron E-Filers.

GENERAL INSTRUCTIONS FOR FORM IR

WHO MUST FILE THIS FORM: If your only source of income is from wages, you must file Akron's Form IR, the tax return for individuals and joint filers. Also, if you file federal Form 1040 and report business income from self employment, rental or farm activity using Schedules C, E or F, you must file Form IR.

WHEN TO FILE: File no later than APRIL 15, 2015.

MINIMUM INCOME CREDIT: If your gross income for 2014 was \$600 or less, complete lines 1 through 14 on Form IR. Do not calculate any figure on Line 15. Next, take the amount showing on Line 9 (Akron Income tax withheld by employers) and enter it directly on Line 18. Be sure to attach all of your W-2s to substantiate your eligibility for this credit. Check the box for refund on the form and envelope and mail your tax return in by the due date.

SIGNATURES: A tax return is not considered to be "filed" within the meaning of the law, until it is signed by the taxpayer or an agent legally authorized to sign it. Also, if the tax return is prepared by someone other than the taxpayer, this person must sign and date the return, along with the preparer's phone, address, and Social Security Number or Federal EIN.

EXEMPTION FROM FILING: If you are under the age of 18 (as of December 31, 2014) or qualify under other circumstances, you may be exempt from filing Akron Income Tax Returns. If you are retired (living solely on pension, annuities, Social Security, interest or dividends), you may also be exempt. However, subsequent earnings

of taxable income voids an exemption certificate. An Exemption Certificate is enclosed with these instructions.

EXTENSIONS: DO NOT SEND A COPY OF YOUR FEDERAL EXTENSION TO US FOR PRIOR APPROVAL.

An extension with the City of Akron is conditionally approved as long as (1) your account is not delinquent in any manner (including unfiled tax returns), and (2) a copy of your Federal Extension is attached to Form IR when it is filed. The extended due date is the last day of the month following the extension month approved by the IRS. This applies only to the filing of the return, not the payment of the tax. Normal interest will be charged on tax payments received after the **original** due date. Conditions (1) and (2) above must both be met to avoid penalty charges.

Even if you are unable to pay your taxes owed when they are due, you should file your return timely to avoid Failure-to-file charges of \$50.00 to \$100.00.

DECLARATION OF ESTIMATED INCOME TAX: If you expect to owe more than \$120 in income tax to the City of Akron by the end of the year, you are required to file Form D-1 (Declaration of Estimated Income Tax). Form D-1 (also called VOUCHER 1) and one fourth of your estimated tax must be filed and paid by April 30th, followed by 3 equal quarterly payments on VOUCHERS 2 thru 4. Your estimated payments must equal at least 100% of the prior year's tax liability or 90% of your tax liability for the current year in order to avoid penalty and interest charges. If you did not receive these forms by January 20th you can download a set from our web site or by calling us at 330-375-2290.

INSTRUCTIONS FOR COMPLETING FORM IR

1. Our records indicate that you will need to file Akron's Form IR (for individuals) this year. A pre-printed Form IR is included for this purpose. Please review all pre-printed information and make corrections or additions as needed.
2. If there is a PFC code printed near the top center of the return, it means that you may be eligible to E-File your Akron tax return this year. This is your Personal Filing Code. You can join the thousands of Akron residents who enjoy this simple method of filing. Please see the accompanying information and instructions, or go to www.AkronOhio.gov/1040 and click on E-Filing.
3. Those anticipating a city tax refund this tax year must check ☒ the box marked REFUND and also mark the return envelope appropriately. Note: The result on Line 18 must indicate that a refund is due.
4. To file an amended return, be sure to check ☒ the box marked AMENDED.
5. If you have moved into or out of Akron in 2014, mark the appropriate box and enter the date of your move. You may need to pro-rate your income and taxes withheld for a partial year filing. Call if you need assistance.
6. If you had self-employment or rental income, check the appropriate box in the section labeled Individual's Business Activity.
7. If your mailing address is other than Akron or if you use a post office box, enter your Akron street address or location of Akron business activity in the box provided.
8. When using the services of a tax preparer, our office may need to discuss your tax matters with him or her. IF YOU WISH TO GRANT SUCH PERMISSION, check ☒ the box on the right-hand side, near the bottom of page 1.

2014 EXEMPTION CERTIFICATE**Income Tax Division****1 Cascade Plaza – 11th Floor****Akron, Ohio 44308**

Name and Address (Please print or type)

If you believe that you are not subject to the City Income Tax for 2014, please complete this form and return it to our office by April 15, 2015.

Subsequent earnings of taxable income voids an exemption certificate.

Akron City Tax Account Number

Taxpayer Social Security Number

Spouse's Social Security Number

Daytime Phone Number

I BELIEVE THAT I AM NOT REQUIRED TO FILE A 2014 AKRON INCOME TAX RETURN BECAUSE:

- ☐ I moved from Akron before January 1, 2014 (Move Date _____) ☐ I was on total & permanent disability (Date Disabled _____)
- ☐ I am a retiree receiving ONLY pension, Social Security, interest and/or dividend income (Date retired _____) ☐ I had no taxable income in all of 2014.
- Explain _____

Under penalties of perjury, I declare that the information supplied above is true, correct, and complete.

Taxpayer Signature

Date

Joint Exemption Requires Spouse's Signature

----- DETACH HERE -----

LINE INSTRUCTIONS FOR FORM IR

If your only source of income is from WAGES, complete WORKSHEET A on Page 2, and the lines in **bold type** on Page 1. If you have schedule income, be sure to complete all required worksheets before continuing with line entries on Page 1.

- Line 1. Enter W-2 & 1099-MISC income from WORKSHEET A - Box 1 (the total from Column 1).**
- Line 2. If you filed Form 2106 on your federal return for unreimbursed employee business expenses, you may be entitled to a similar deduction on your Akron return. See WORKSHEET E instructions for more details.**
- Line 3. Subtract Line 2 from Line 1 to arrive at your adjusted wage income figure.**
- Line 4. (Business income only) If the number appearing on WORKSHEET B, Line 5 is greater than zero enter that number here.
- Line 5. (Business income only) The allowable loss carried forward from prior years can offset only business income on Form IR. The figure on Page 1, Line 5 cannot exceed the amount reported on Page 1, Line 4. Be sure to complete WORKSHEET F when arriving at a net loss figure. A business loss cannot be used to offset wage or non-business income.
- Line 6. Subtract Line 5 from Line 4 to arrive at your adjusted Business/Rental income. This number must be zero or greater. (If WORKSHEET B indicates a loss for 2014, this figure must be reported in WORKSHEET F, showing a loss carry forward to 2015.)
- Line 7. Add Lines 3 and 6 to find your adjusted net income.**
- Line 8. Multiply Line 7 by .0225 to calculate your Akron Income Tax for 2014.**
- Line 9. Enter the number appearing on WORKSHEET A - Box 2 (the total from Column 2). These are the Akron taxes withheld by your employer.**
- Line 10. Enter the amount from WORKSHEET A - Box 3 to show the taxes withheld or paid to other cities or JEDDs. To receive credit for taxes that you paid directly to another city, you must attach a copy of your tax return that you filed with that city.**
- Line 11. Add Lines 9 and 10 for your Total City Credits.**
- Line 12. If you made estimated tax payments toward your Akron taxes for tax year 2014, enter this amount here. Do not include any payments made for prior tax years or for penalty and interest payments you may have been required to make.**
- Line 13. If you had an Akron city income tax credit from last year, enter that amount on this line.**
- Line 14. Total Credits. Add Lines 11, 12 & 13 and enter the result here. These are your Total Tax Credits for tax year 2014.**
- Minimum income credit.** If your total gross income for 2014 was \$600 or less, you may be entitled to a refund. If the tax amount on Line 8 is \$13.50 or less and your GROSS income for 2014 did not exceed \$600, enter the figure from Line 9 (Akron Income Tax withheld by employers) on Line 18 (REFUND) and STOP HERE. Check the refund boxes on the top of the form and on the return envelope, sign and date the tax return, and mail it to us by April 15, 2015. Attach all of your W-2s. Also, include copies of any 2014 Form 1040 or federal schedules you filed, so we can substantiate your eligibility for this credit.
- Line 15. Subtract Line 14 from Line 8. If there is a Balance Due, enter it here and send in your payment by check or money order, or complete and return the VISA / MASTERCARD authorization voucher found on Page 4. Make checks payable to City of Akron, Ohio. Mail payments to Income Tax Division, 1 Cascade Plaza – 11th Floor, Akron, OH 44308.**
- Line 16. If Line 14 is greater than Line 8, you have a credit balance. Enter the difference here.**
- Line 17. Enter the amount that you would like to have credited to your Akron tax account for 2015.**
- Line 18. If you wish to have the overpayment refunded to you, enter the amount here, and check the REFUND box on Form IR. (Important note: No taxes, refunds or credits of \$1.00 or less will be collected, refunded or allowed.)**

You may also wish to consider contributing part of your refund or credit to the Equipment Funds for the Akron Police, Fire & EMS, or Parks & Recreation. To do so, simply check the appropriate box and indicate the amount of your donation. Your credit or refund will be reduced by that amount.

